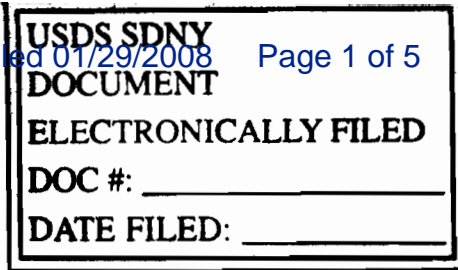


HellerEhrman_{LLP}

January 25, 2008

By FedEx

MEMO ENDORSED

Russell L. Reid, Jr.
Russell.Reid@hellerehrman.com
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Main +1 (212) 832-8300
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99992.0350

Honorable Kenneth M. Karas
United States District Court Judge, S.D.N.Y.
United States Courthouse
300 Quarropas St., Room 533
White Plains, New York 10601

Re: In re St. Casimir Development Corp., Case Nos. 06-5605, 06-5605, 06-5607; In re St. Casimir Development Corp., Case No. 07-2908.

Dear Judge Karas:

Heller Ehrman LLP represents Alliant Tax Credit Fund XIV, Ltd., and Alliant Tax Credit XIV, Inc. (together, "Alliant") in the above referenced appeals currently pending before this Court. We are writing pursuant to Rule 1.4 of the Local Rules of the United States District Courts for the Southern District of New York for permission to withdraw as counsel from these matters.

Margaret M. Mann, Esq. (formerly a shareholder of Heller Ehrman LLP) is counsel to Alliant. Ms. Mann recently left Heller Ehrman LLP and joined the firm of Sheppard Mullin LLP. Consequently, Alliant has requested that Sheppard Mullin LLP be substituted for Heller Ehrman LLP as counsel in these matters. A Substitution of Attorney for each matter, executed by Alliant, Ms. Mann on behalf of Sheppard Mullin, and myself on behalf of Heller Ehrman is enclosed.

Thereby, Heller Ehrman respectfully requests leave from the Court to withdraw as counsel to Alliant in the above-captioned proceedings. If the Court approves such withdrawal, please memo endorse this letter as appropriate and enter it in the above-captioned proceedings.

We thank the Court for its consideration.

Sincerely,

Russell L. Reid, Jr.

Granted

Enclosure

cc: Mr. James Glucksman, Esq. of Rattet, Pasternak & Gordon Oliver, LLP
(counsel to St. Casimir)

Ms. Margaret M. Mann, Esq. of Sheppard Mullin LLP
NY 781263 v1

KENNETH M. KARAS U.S.D.J.
1/28/08

Heller Ehrman LLP Times Square Tower 7 Times Square New York, NY 10036-6524 www.hellerehrman.com

HELLER EHRMAN LLP
Russell Reid (RR 2011)
Times Square Tower, 7 Times Square
New York, NY 10036-6524
Telephone: (212) 832-8300
Facsimile: (212) 763-7600

Counsel for Alliant Tax Credit Fund XIV, Ltd.
and Alliant Tax Credit XIV, Inc.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

ST. CASIMIR DEVELOPMENT CORP.,

Debtor.

Bankruptcy Appeal

Case Nos. 06 CV 05605 (KMK)
06 CV 05606 (KMK)
06 CV 05607 (KMK)

SUBSTITUTION OF ATTORNEY

Alliant Tax Credit Fund XIV, Ltd. and Alliant Tax Credit XIV, Inc. hereby substitute
Sheppard Mullin LLP, 501 West Broadway, 19th Floor, San Diego, CA 92101, Telephone:
619.338.6500, Facsimile No.: 619.234.3815, as attorney of record in place of Heller Ehrman
LLP, Times Square Tower, 7 Times Square, New York, NY 10036-6524.

Dated: January 25, 2008

HELLER EHRMAN LLP

By

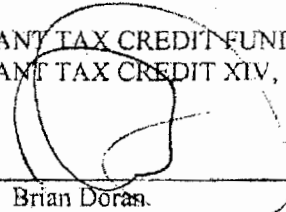
Russell Reid (RR 2011)
Times Square Tower, 7 Times Square
New York, NY 10036-6524
Telephone: (212) 832-8300
Facsimile: (212) 763-7600

Attorneys for Alliant Tax Credit Fund XIV,
Ltd. and Alliant Tax Credit XIV, Inc.

The above substitution is hereby approved:

Dated: January 24, 2008


ALLIANT TAX CREDIT FUND XIV, LTD. AND
ALLIANT TAX CREDIT XIV, INC

By: 
Brian Doran.

The above substitution is hereby accepted:

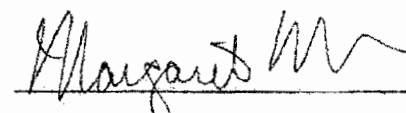
Dated: January 25, 2008

HELLER EHRMAN LLP

By: 
RUSSELL REID

Dated: January 24, 2008

SHEPPARD MULLIN LLP

By: 
MARGARET M. MANN

HELLER EHRMAN LLP
Russell Reid (RR 2011)
Times Square Tower, 7 Times Square
New York, NY 10036-6524
Telephone: (212) 832-8300
Facsimile: (212) 763-7600

Counsel for Alliant Tax Credit Fund XIV, Ltd.
and Alliant Tax Credit XIV, Inc.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

ST. CASIMIR DEVELOPMENT CORP.,

Debtor.

Bankruptcy Appeal

Case No. 07 CV 2908 (KMK)

SUBSTITUTION OF ATTORNEY

Alliant Tax Credit Fund XIV, Ltd. and Alliant Tax Credit XIV, Inc. hereby substitute
Sheppard Mullin LLP, 501 West Broadway, 19th Floor, San Diego, CA 92101, Telephone:
619.338.6500, Facsimile No.: 619.234.3815, as attorney of record in place of Heller Ehrman
LLP, Times Square Tower, 7 Times Square, New York, NY 10036-6524.

Dated: January 25, 2008

HELLER EHRMAN LLP

By

Russell Reid (RR 2011)
Times Square Tower, 7 Times Square
New York, NY 10036-6524
Telephone: (212) 832-8300
Facsimile: (212) 763-7600

Attorneys for Alliant Tax Credit Fund XIV,
Ltd. and Alliant Tax Credit XIV, Inc.

The above substitution is hereby approved:

Dated: January 24, 2008

ALLIANT TAX CREDIT FUND XIV, LTD. AND
ALLIANT TAX CREDIT XIV, INC

By: _____

Brian Doran

The above substitution is hereby accepted:

Dated: January 25, 2008

HELLER EHRMAN LLP

By _____

RUSSELL REID

Dated: January 24, 2008

SHEPPARD MULLIN LLP

By _____

MARGARET M. MANN